



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

18 Glacier 0545 Browning Public Schools

0400 Browning Elem

| Expenditure Function | Total Expenditures (A) | Direct and Unallowable Costs (B) | Indirect Costs (C) | Excluded Costs | | |
|--|------------------------------|--|--------------------------|--------------------------|--------------------------|--------------|
| | | | | Capital Outlay (D) | Debt Financing (E) | Other (F) |
| 1XXX Instruction | 10,987,878.82 | 10,943,105.20 | 0.00 | 44,773.62 | 0.00 | 0.00 |
| 21XX Support Services - Students | 1,449,073.17 | 1,449,073.17 | 0.00 | 0.00 | 0.00 | 0.00 |
| 221X Improvement of Instruction Services | 1,056,020.44 | 1,056,020.44 | 0.00 | 0.00 | 0.00 | 0.00 |
| 222X Educational Media Services | 563,782.43 | 563,782.43 | 0.00 | 0.00 | 0.00 | 0.00 |
| 23XX Support Services - General Administration | 461,340.23 | 461,340.23 | 0.00 | 0.00 | 0.00 | 0.00 |
| 24XX Support Services - School Administration | 832,667.45 | 832,667.45 | 0.00 | 0.00 | 0.00 | 0.00 |
| 25XX Support Services - Business | 471,013.38 | 49,892.91 | 416,021.22 | 5,099.25 | 0.00 | 0.00 |
| 26XX Operation and Maintenance of Plant Services | 2,041,476.28 | 2,033,726.28 | 0.00 | 7,750.00 | 0.00 | 0.00 |
| 27XX Student Transportation Services | 1,117,014.31 | 825,924.31 | 0.00 | 291,090.00 | 0.00 | 0.00 |
| 31XX Food Services | 1,419,222.54 | 1,400,791.59 | 0.00 | 18,430.95 | 0.00 | 0.00 |
| 32XX Enterprise Services | 11,048.77 | 11,048.77 | 0.00 | 0.00 | 0.00 | 0.00 |
| 33XX Community Services | 17,623.35 | 17,623.35 | 0.00 | 0.00 | 0.00 | 0.00 |
| 34XX Extracurricular - Activities | 15,364.63 | 15,364.63 | 0.00 | 0.00 | 0.00 | 0.00 |
| 35XX Extracurricular - Athletics | 136,649.30 | 136,649.30 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4XXX Facilities Acquisition and Construction Services | 1,193,445.46 | 0.00 | 0.00 | 1,193,445.46 | 0.00 | 0.00 |
| 9999 Undistributed | 5,988.00 | 5,988.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Totals | 21,779,608.56 | 19,802,998.06 | 416,021.22 | 1,560,589.28 | 0.00 | 0.00 |
| Direct Costs Reclassified Indirect Costs | XXXXXXXXXX | | | XXXXXXX | XXXXXXX | XXXXX |
| Direct or Indirect Costs Reclassified as Excluded | XXXXXXXXXX | | | | | |
| Adjusted Totals | 21,779,608.56 | | | | | |

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

18 Glacier 0545 Browning Public Schools

0401 Browning H S

| Expenditure Function | Total Expenditures (A) | Direct and Unallowable Costs (B) | Indirect Costs (C) | Excluded Costs | | |
|--|------------------------------|--|--------------------------|--------------------------|--------------------------|--------------|
| | | | | Capital Outlay (D) | Debt Financing (E) | Other (F) |
| 1XXX Instruction | 2,977,977.42 | 2,977,977.42 | 0.00 | 0.00 | 0.00 | 0.00 |
| 21XX Support Services - Students | 618,643.78 | 618,643.78 | 0.00 | 0.00 | 0.00 | 0.00 |
| 221X Improvement of Instruction Services | 21,694.47 | 21,694.47 | 0.00 | 0.00 | 0.00 | 0.00 |
| 222X Educational Media Services | 176,452.68 | 176,452.68 | 0.00 | 0.00 | 0.00 | 0.00 |
| 23XX Support Services - General Administration | 256,886.34 | 256,886.34 | 0.00 | 0.00 | 0.00 | 0.00 |
| 24XX Support Services - School Administration | 421,054.21 | 421,054.21 | 0.00 | 0.00 | 0.00 | 0.00 |
| 25XX Support Services - Business | 134,677.67 | 0.00 | 132,977.92 | 1,699.75 | 0.00 | 0.00 |
| 26XX Operation and Maintenance of Plant Services | 521,406.16 | 518,822.83 | 0.00 | 2,583.33 | 0.00 | 0.00 |
| 27XX Student Transportation Services | 777,799.64 | 583,739.64 | 0.00 | 194,060.00 | 0.00 | 0.00 |
| 31XX Food Services | 6,143.65 | 0.00 | 0.00 | 6,143.65 | 0.00 | 0.00 |
| 32XX Enterprise Services | 39,989.10 | 39,989.10 | 0.00 | 0.00 | 0.00 | 0.00 |
| 33XX Community Services | 6,353.55 | 6,353.55 | 0.00 | 0.00 | 0.00 | 0.00 |
| 34XX Extracurricular - Activities | 50,882.11 | 50,882.11 | 0.00 | 0.00 | 0.00 | 0.00 |
| 35XX Extracurricular - Athletics | 417,596.81 | 400,144.81 | 0.00 | 17,452.00 | 0.00 | 0.00 |
| 4XXX Facilities Acquisition and Construction Services | 4,013.00 | 0.00 | 0.00 | 4,013.00 | 0.00 | 0.00 |
| 62XX Resources Transferred to Other School Districts or Cooperatives | 200,000.00 | 0.00 | 0.00 | 200,000.00 | 0.00 | 0.00 |
| 9999 Undistributed | 875.00 | 875.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Totals | 6,632,445.59 | 6,073,515.94 | 132,977.92 | 425,951.73 | 0.00 | 0.00 |
| Direct Costs Reclassified Indirect Costs | XXXXXXXXXX | | | XXXXXXX | XXXXXXX | XXXXX |
| Direct or Indirect Costs Reclassified as Excluded | XXXXXXXXXX | | | | | |
| Adjusted Totals | 6,632,445.59 | | | | | |

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

| Line A | | | | 2017 Calculated Rate | 2017 Reclassified Rate* | Requested Reclassified Rate** |
|--------|-----------------------|-----------------|----------------------------|-------------------------|----------------------------|----------------------------------|
| | LE 0400 Browning Elem | Indirect/Direct | 416,021.22 / 19,802,998.06 | 2.10% | | |
| | LE 0401 Browning H S | Indirect/Direct | 132,977.92 / 6,073,515.94 | 2.19% | | |

| Line B Preliminary Indirect Cost Rates | LE | 2013 | 2014 | 2015 | 2016 | 2017 |
|--|--------------------|--------|--------|--------|--------|-------|
| | 0400 Browning Elem | 0.0234 | 0.0223 | 0.0216 | 0.0224 | 2.10% |
| | 0401 Browning H S | 0.0234 | 0.0223 | 0.0216 | 0.0224 | 2.19% |

| Line C Approved Indirect Cost Rates | LE | 2013 | 2014 | 2015 | 2016 | 2017 |
|-------------------------------------|--------------------|--------|--------|--------|--------|------|
| | 0400 Browning Elem | 0.0234 | 0.0223 | 0.0000 | 0.0000 | |
| | 0401 Browning H S | 0.0234 | 0.0223 | 0.0000 | 0.0000 | |

| Line D Higher of Preliminary or Approved Indirect Cost Rates | LE | 2013 | 2014 | 2015 | 2016 | 2017 |
|--|--------------------|--------|--------|--------|--------|------|
| | 0400 Browning Elem | 0.0234 | 0.0223 | 0.0216 | 0.0224 | |
| | 0401 Browning H S | 0.0234 | 0.0223 | 0.0216 | 0.0224 | |

| Line E Five Year Average with 5% Discount | LE | 2017 | LE Reclaasified Rate |
|---|--------------------|-------|----------------------|
| | 0400 Browning Elem | 2.10% | |
| | 0401 Browning H S | 2.12% | |

| Line F Average of LE's contained under one School System Code (SS) | 2017 | SS Reclaasified Rate |
|--|--------------|----------------------|
| 0545 Browning Public Schools | 2.11% | |

Your Preliminary Rate by School System (SS) is:
 This same rate is applied to both EL and HS in the same SS

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

18 Glacier 0546 Cut Bank Public Schools

0402 Cut Bank Elem

| Expenditure Function | Total Expenditures (A) | Direct and Unallowable Costs (B) | Indirect Costs (C) | Excluded Costs | | |
|--|------------------------------|--|--------------------------|--------------------------|--------------------------|--------------|
| | | | | Capital Outlay (D) | Debt Financing (E) | Other (F) |
| 1XXX Instruction | 3,183,617.70 | 3,164,026.34 | 0.00 | 19,591.36 | 0.00 | 0.00 |
| 21XX Support Services - Students | 14,643.86 | 14,643.86 | 0.00 | 0.00 | 0.00 | 0.00 |
| 221X Improvement of Instruction Services | 171,152.25 | 171,152.25 | 0.00 | 0.00 | 0.00 | 0.00 |
| 222X Educational Media Services | 155,307.96 | 155,307.96 | 0.00 | 0.00 | 0.00 | 0.00 |
| 23XX Support Services - General Administration | 494,438.34 | 494,438.34 | 0.00 | 0.00 | 0.00 | 0.00 |
| 24XX Support Services - School Administration | 394,892.36 | 383,946.56 | 0.00 | 10,945.80 | 0.00 | 0.00 |
| 25XX Support Services - Business | 145,173.58 | 0.00 | 145,173.58 | 0.00 | 0.00 | 0.00 |
| 26XX Operation and Maintenance of Plant Services | 662,422.42 | 662,422.42 | 0.00 | 0.00 | 0.00 | 0.00 |
| 27XX Student Transportation Services | 307,548.08 | 245,748.08 | 0.00 | 61,800.00 | 0.00 | 0.00 |
| 31XX Food Services | 427,624.46 | 427,624.46 | 0.00 | 0.00 | 0.00 | 0.00 |
| 34XX Extracurricular - Activities | 6,926.64 | 6,926.64 | 0.00 | 0.00 | 0.00 | 0.00 |
| 35XX Extracurricular - Athletics | 61,651.80 | 61,651.80 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4XXX Facilities Acquisition and Construction Services | 311,444.84 | 0.00 | 0.00 | 311,444.84 | 0.00 | 0.00 |
| 62XX Resources Transferred to Other School Districts or Cooperatives | 9,428.84 | 0.00 | 0.00 | 9,428.84 | 0.00 | 0.00 |
| Totals | 6,346,273.13 | 5,787,888.71 | 145,173.58 | 413,210.84 | 0.00 | 0.00 |
| Direct Costs Reclassified Indirect Costs | XXXXXXXXXX | | | XXXXXXXXXX | XXXXXXXXXX | XXXXXX |
| Direct or Indirect Costs Reclassified as Excluded | XXXXXXXXXX | | | | | |
| Adjusted Totals | 6,346,273.13 | | | | | |

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

18 Glacier 0546 Cut Bank Public Schools

0403 Cut Bank H S

| Expenditure Function | Total Expenditures (A) | Direct and Unallowable Costs (B) | Indirect Costs (C) | Excluded Costs | | |
|--|------------------------------|--|--------------------------|--------------------------|--------------------------|--------------|
| | | | | Capital Outlay (D) | Debt Financing (E) | Other (F) |
| 1XXX Instruction | 1,327,142.82 | 1,327,142.82 | 0.00 | 0.00 | 0.00 | 0.00 |
| 21XX Support Services - Students | 14,008.64 | 14,008.64 | 0.00 | 0.00 | 0.00 | 0.00 |
| 221X Improvement of Instruction Services | 80,815.44 | 80,815.44 | 0.00 | 0.00 | 0.00 | 0.00 |
| 222X Educational Media Services | 42,950.24 | 42,950.24 | 0.00 | 0.00 | 0.00 | 0.00 |
| 23XX Support Services - General Administration | 214,186.34 | 214,186.34 | 0.00 | 0.00 | 0.00 | 0.00 |
| 24XX Support Services - School Administration | 187,158.85 | 187,158.85 | 0.00 | 0.00 | 0.00 | 0.00 |
| 25XX Support Services - Business | 146,237.75 | 0.00 | 146,237.75 | 0.00 | 0.00 | 0.00 |
| 26XX Operation and Maintenance of Plant Services | 419,783.38 | 419,783.38 | 0.00 | 0.00 | 0.00 | 0.00 |
| 27XX Student Transportation Services | 252,457.31 | 211,257.31 | 0.00 | 41,200.00 | 0.00 | 0.00 |
| 31XX Food Services | 3,000.00 | 3,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 34XX Extracurricular - Activities | 74,162.15 | 74,162.15 | 0.00 | 0.00 | 0.00 | 0.00 |
| 35XX Extracurricular - Athletics | 214,859.99 | 214,859.99 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4XXX Facilities Acquisition and Construction Services | 120,000.00 | 0.00 | 0.00 | 120,000.00 | 0.00 | 0.00 |
| 62XX Resources Transferred to Other School Districts or Cooperatives | 3,316.01 | 0.00 | 0.00 | 3,316.01 | 0.00 | 0.00 |
| Totals | 3,100,078.92 | 2,789,325.16 | 146,237.75 | 164,516.01 | 0.00 | 0.00 |
| Direct Costs Reclassified Indirect Costs | XXXXXXXXXX | | | XXXXXXXXXX | XXXXXXXXXX | XXXXXX |
| Direct or Indirect Costs Reclassified as Excluded | XXXXXXXXXX | | | | | |
| Adjusted Totals | 3,100,078.92 | | | | | |

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

| Line A | | | | 2017 Calculated Rate | 2017 Reclassified Rate* | Requested Reclassified Rate** |
|--------|-----------------------|-----------------|---------------------------|-------------------------|----------------------------|----------------------------------|
| | LE 0402 Cut Bank Elem | Indirect/Direct | 145,173.58 / 5,787,888.71 | 2.51% | | |
| | LE 0403 Cut Bank H S | Indirect/Direct | 146,237.75 / 2,789,325.16 | 5.24% | | |

| Line B Preliminary Indirect Cost Rates | LE | 2013 | 2014 | 2015 | 2016 | 2017 |
|--|--------------------|--------|--------|--------|--------|-------|
| | 0402 Cut Bank Elem | 0.0186 | 0.0189 | 0.0187 | 0.0206 | 2.51% |
| | 0403 Cut Bank H S | 0.0186 | 0.0189 | 0.0187 | 0.0206 | 5.24% |

| Line C Approved Indirect Cost Rates | LE | 2013 | 2014 | 2015 | 2016 | 2017 |
|-------------------------------------|--------------------|--------|--------|--------|--------|------|
| | 0402 Cut Bank Elem | 0.0000 | 0.0000 | 0.0000 | 0.0000 | |
| | 0403 Cut Bank H S | 0.0000 | 0.0000 | 0.0000 | 0.0000 | |

| Line D Higher of Preliminary or Approved Indirect Cost Rates | LE | 2013 | 2014 | 2015 | 2016 | 2017 |
|--|--------------------|--------|--------|--------|--------|------|
| | 0402 Cut Bank Elem | 0.0186 | 0.0189 | 0.0187 | 0.0206 | |
| | 0403 Cut Bank H S | 0.0186 | 0.0189 | 0.0187 | 0.0206 | |

| Line E Five Year Average with 5% Discount | LE | 2017 | LE Reclaasified Rate |
|---|--------------------|-------|----------------------|
| | 0402 Cut Bank Elem | 1.94% | |
| | 0403 Cut Bank H S | 2.45% | |

| Line F Average of LE's contained under one School System Code (SS) | | 2017 | SS Reclaasified Rate |
|--|--|--------------|----------------------|
| 0546 Cut Bank Public Schools | Your Preliminary Rate by School System (SS) is: | 2.20% | |
| | This same rate is applied to both EL and HS in the same SS | | |

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

18 Glacier 0547 East Glacier Park Elem

0404 East Glacier Park Elem

| Expenditure Function | Total Expenditures (A) | Direct and Unallowable Costs (B) | Indirect Costs (C) | Excluded Costs | | |
|--|------------------------------|--|--------------------------|--------------------------|--------------------------|--------------|
| | | | | Capital Outlay (D) | Debt Financing (E) | Other (F) |
| 1XXX Instruction | 442,317.98 | 442,317.98 | 0.00 | 0.00 | 0.00 | 0.00 |
| 21XX Support Services - Students | 3,334.39 | 3,334.39 | 0.00 | 0.00 | 0.00 | 0.00 |
| 222X Educational Media Services | 588.53 | 588.53 | 0.00 | 0.00 | 0.00 | 0.00 |
| 23XX Support Services - General Administration | 6,636.07 | 6,636.07 | 0.00 | 0.00 | 0.00 | 0.00 |
| 24XX Support Services - School Administration | 17,641.51 | 17,641.51 | 0.00 | 0.00 | 0.00 | 0.00 |
| 25XX Support Services - Business | 105,532.49 | 0.00 | 105,532.49 | 0.00 | 0.00 | 0.00 |
| 26XX Operation and Maintenance of Plant Services | 82,328.24 | 82,328.24 | 0.00 | 0.00 | 0.00 | 0.00 |
| 31XX Food Services | 62,543.74 | 62,543.74 | 0.00 | 0.00 | 0.00 | 0.00 |
| 35XX Extracurricular - Athletics | 2,856.98 | 2,856.98 | 0.00 | 0.00 | 0.00 | 0.00 |
| Totals | 723,779.93 | 618,247.44 | 105,532.49 | 0.00 | 0.00 | 0.00 |
| Direct Costs Reclassified Indirect Costs | XXXXXXXXXX | | | XXXXXXX | XXXXXXX | XXXXXX |
| Direct or Indirect Costs Reclassified as Excluded | XXXXXXXXXX | | | | | |
| Adjusted Totals | 723,779.93 | | | | | |

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

| | | | | | | |
|---------------|---------------------------------------|-----------------|-------------------------|---------------------------------|------------------------------------|--|
| Line A | | | | 2017 Calculated Rate | 2017 Reclassified Rate* | Requested Reclassified Rate** |
| | LE 0404 East Glacier Park Elem | Indirect/Direct | 105,532.49 / 618,247.44 | 17.07% | | |

| | | | | | | |
|---|-----------------------------|-------------|-------------|-------------|-------------|-------------|
| Line B Preliminary Indirect Cost Rates | LE | 2013 | 2014 | 2015 | 2016 | 2017 |
| | 0404 East Glacier Park Elem | 0.1405 | 0.1465 | 0.1431 | 0.1443 | 17.07% |

| | | | | | | |
|--|-----------------------------|-------------|-------------|-------------|-------------|-------------|
| Line C Approved Indirect Cost Rates | LE | 2013 | 2014 | 2015 | 2016 | 2017 |
| | 0404 East Glacier Park Elem | 0.0000 | 0.0000 | 0.0000 | 0.0000 | |

| | | | | | | |
|---|-----------------------------|-------------|-------------|-------------|-------------|-------------|
| Line D Higher of Preliminary or Approved Indirect Cost Rates | LE | 2013 | 2014 | 2015 | 2016 | 2017 |
| | 0404 East Glacier Park Elem | 0.1405 | 0.1465 | 0.1431 | 0.1443 | |

| | | | | | |
|--|-----------------------------|--|--|-------------|---------------------------------|
| Line E Five Year Average with 5% Discount | LE | | | 2017 | LE Reclaasified Rate |
| | 0404 East Glacier Park Elem | | | 14.16% | |

| | | | |
|---|--|---------------|-----------------------------|
| Line F Average of LE's contained under one School System Code (SS) | | 2017 | SS Reclaasified Rate |
| 0547 East Glacier Park Elem | Your Preliminary Rate by School System (SS) is: | 14.16% | |
| This same rate is applied to both EL and HS in the same SS | | | |

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

18 Glacier 1056 Mountain View Elementary

1222 Mountain View Elem

| Expenditure Function | Total Expenditures (A) | Direct and Unallowable Costs (B) | Indirect Costs (C) | Excluded Costs | | |
|--|------------------------------|--|--------------------------|--------------------------|--------------------------|--------------|
| | | | | Capital Outlay (D) | Debt Financing (E) | Other (F) |
| 1XXX Instruction | 125,350.61 | 125,350.61 | 0.00 | 0.00 | 0.00 | 0.00 |
| 21XX Support Services - Students | 2,941.09 | 2,941.09 | 0.00 | 0.00 | 0.00 | 0.00 |
| 222X Educational Media Services | 2,629.07 | 2,629.07 | 0.00 | 0.00 | 0.00 | 0.00 |
| 23XX Support Services - General Administration | 35,270.48 | 35,270.48 | 0.00 | 0.00 | 0.00 | 0.00 |
| 26XX Operation and Maintenance of Plant Services | 607.19 | 607.19 | 0.00 | 0.00 | 0.00 | 0.00 |
| 62XX Resources Transferred to Other School Districts or Cooperatives | 1,000.00 | 0.00 | 0.00 | 1,000.00 | 0.00 | 0.00 |
| Totals | 167,798.44 | 166,798.44 | 0.00 | 1,000.00 | 0.00 | 0.00 |
| Direct Costs Reclassified Indirect Costs | XXXXXXXXXX | | | XXXXXXXXXX | XXXXXXXXXX | XXXXXX |
| Direct or Indirect Costs Reclassified as Excluded | XXXXXXXXXX | | | | | |
| Adjusted Totals | 167,798.44 | | | | | |

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

| | | | | | | | |
|---------------|-----------------------------------|-----------------|-------------------|--|---------------------------------|------------------------------------|--|
| Line A | | | | | <u>2017 Calculated Rate</u> | <u>2017 Reclassified Rate*</u> | <u>Requested Reclassified Rate**</u> |
| | LE 1222 Mountain View Elem | Indirect/Direct | 0.00 / 166,798.44 | | 0.00% | | |

| | | | | | | |
|---|-------------------------|-------------|-------------|-------------|-------------|-------------|
| Line B Preliminary Indirect Cost Rates | <u>LE</u> | <u>2013</u> | <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>2017</u> |
| | 1222 Mountain View Elem | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.00% |

| | | | | | | |
|--|-------------------------|-------------|-------------|-------------|-------------|-------------|
| Line C Approved Indirect Cost Rates | <u>LE</u> | <u>2013</u> | <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>2017</u> |
| | 1222 Mountain View Elem | 0.0000 | 0.0000 | 0.0000 | 0.0000 | |

| | | | | | | |
|---|-------------------------|-------------|-------------|-------------|-------------|-------------|
| Line D Higher of Preliminary or Approved Indirect Cost Rates | <u>LE</u> | <u>2013</u> | <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>2017</u> |
| | 1222 Mountain View Elem | 0.0000 | 0.0000 | 0.0000 | 0.0000 | |

| | | | | | | |
|--|-------------------------|--|--|--|-------------|---------------------------------|
| Line E Five Year Average with 5% Discount | <u>LE</u> | | | | <u>2017</u> | <u>LE Reclaasified Rate</u> |
| | 1222 Mountain View Elem | | | | 0.00% | |

| | | |
|---|-------------|-----------------------------|
| Line F Average of LE's contained under one School System Code (SS) | <u>2017</u> | <u>SS Reclaasified Rate</u> |
| 1056 Mountain View Elementary | | |

Your Preliminary Rate by School System (SS) is:

This same rate is applied to both EL and HS in the same SS

0.00%

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.